4. For the purpose of administration of Income-tax Law, the whole State is divided into 7 Income-tax Circles, each under the control and supervision of an Income-tax Officer on a pay of Rs. 200—25/2—250—40/2—450.

The *powers* and *jurisdiction of these officers and their headquarters are as under* :—

Designation and Headquarters of the Officers	Territorial jurisdiction	Pecuniary jurisdiction
1. Income-tax Officer, Salaries Circle, Bangalore.	Whole State.	All assessment work of salary cases under Rs. 15,000 and all non-resident refund cases.
2. Income-tax Officer, Bangalore City Circle, Bangalore.	Bangalore City, Bangalore North and South Taluks.	All assessment work up to Rs. 10,000 other than salary and company cases.
3. Income-tax Officer, Bangalore Circle, Bangalore.	Bangalore District (excluding the two taluks of Bangalore and Bangalore City) and Kolar District.	All assessment work other than salary and company cases, under Rs. 15,000.
4. Income-tax Officer, Mysore Circle, Mysore.	Mysore District (excluding Mysore City) and Mandya District.	All assessment work up to Rs. 15,000 other than salary and company cases.
5. Income-tax Officer, Arsikere Circle, Arsikere.	Tumkur District and Hassan District.	Do do
6. Income-tax Officer, Shimoga Circle, Shimoga.	Shimoga District and Kadur District.	Do do
7. Income-tax Officer, Chitaldrug Circle, Chitaldrug.	Chitaldrug District	Do do

(As a result of the above arrangement, all the Revenue Sub-Division Officers in the State and the Special Magistrate of Kolar Gold Fields will be completely divested of their income-tax jurisdiction).

In addition to these seven Income-tax Officers, sanction is accorded to the appointment of an extra officer of the same status and rank who will be designated Headquarters Assistant to the Commissioner. Thus there will be an increase in the strength of officers by two in addition to the six officers already sanctioned in the Government Order read in the preamble.

5. *Establishment.*—The Government Order dated 1st October 1945 contemplated the appointment of 12 Inspectors of Income-tax on a pay of Rs. 100—10—150. Government agree with the Commissioner that for the present it would be sufficient if 10 of these posts are filled up. Their work will generally be confined to towns and other centres of trade. In special circumstances and in particular cases, the Circle Officer or the Deputy Commissioner, as the case may be, may depute them to conduct enquiries and collect information in rural areas also.

The ministerial and menial establishments sanctioned to the department are as indicated in the Annexure to this order (not published in the Gazette)

6. The Amildars and Deputy Amildars in charge of taluks and their subordinate executive will continue to render the same assistance to the Department of Income-tax in respect of furnishing information, serving of processes, etc., as hitherto.

7. The Commissioner of Income-tax is requested to give effect to the re-organisation as early as practicable.

8. As regards the extra cost involved during the current year, action will be taken to place a demand before the Legislative Council on receipt of details from the Commissioner of Income-tax, necessary provision being made in the budgets of future years.

S. KANAKARATNARAJ, *Law Secy.*

ELECTRICAL AND RAILWAY SECRETARIATS

Reviews the Administration Report of the Electrical Department.

READ—

Letter No. 12821 dated the 1st—2nd November 1946 from the Chief Electrical Engineer, submitting the Administration Report of the Electrical Department for the year 1945-46.

ORDER NO. EDS. 2025-48—Elecl. 121-46-9, DATED BANGALORE, THE 28TH JANUARY 1947.

1. *Demand, Collection and Balance.*—The gross demand for the year was Rs. 1,06,74,605 including the previous arrears of Rs. 5,60,787 against the Budget and Revised Estimates of Rs. 99,02,000 and Rs. 1,05,11,000, respectively. Under "Receipts" the actual collection amounted to Rs. 1,03,33,031. The accumulated balance at the end of the year was Rs. 9,02,361. The increase in arrears is due to non-recovery of arrears outstanding in the previous year and also to arrears outstanding from other Government Departments, Municipalities, Village Panchayets and Krishnarajendra Mills during the year under review. Suitable steps should be taken by the department for the early recovery of the outstandings.

2. *Working Expenses.*—The Working Expenses including the contribution to Depreciation Fund and Provident Fund under "Power" and "Telephones" amounted to Rs. 39,30,475 and Rs. 59,685 respectively, as against Rs. 38,13,349 and Rs. 39,281 in the previous year. The percentage of working expenses to revenue work out to 37·84 per cent against 41·07 per cent in the previous year.

3. *Revenue Receipts.*—The net revenue for the year amounted to Rs. 63,42,871, after adjusting the contribution to the Depreciation Fund, the Provident Fund and the Pension Fund, as against Rs. 55,19,128 and Rs. 71,14,218 during the years 1944-45 and 1943-44.

4. *Capital Outlay.*—The total capital outlay during the year under "Power" excluding stocks and suspense amounted to Rs. 1,07,89,940 against the revised estimate of Rs. 1,69,20,000. The heavy lapse under this head is due to large works like Jog and Mysore-Bhadravati Transmission Second Circuit having been retarded for want of materials and other unforeseen difficulties that prevailed.

The capital outlay incurred during the year on automatic telephones was Rs. 27,903 against the revised grant of Rs. 46,000. The work of extending the telephone exchange at Bangalore by an additional 400 lines was under progress.

5. *Total Capital Expenditure.*—The total capital expenditure on the Hydro-Electric Works and Telephones to end of the year under review was Rs. 7,41,95,235.

6. *Electrification of Towns and Villages.*—An expenditure of Rs. 30,956 was incurred during the year on the electrification of towns and villages which had been undertaken during the previous years. During the year under review, no town or village was electrified. The total expenditure on the rural electrification schemes was Rs. 71,41,021.

7. *Irrigation Pumps.*—An expenditure of Rs. 2,99,957 was incurred on the work of extending power lines to irrigation pumps. The total number of irrigation pumps at the end of year was 822 as against 707 in the previous year.

8. *Power Generated.*—The total energy generated in Killowatt hours was 303,659,300 against 285,989,000 in the

previous year. The maximum demand on Generating Stations at Sivasamudram and Shimshapura went up to 69,745 H.P. (52,030 K.W.)

The total energy consumed during the year was 231,701,536 units as against 220,722,860 units in 1944-45.

The *per capita* consumption of electrical energy in the State during the year was 31 units as against 30 units in the previous year.

9. *Power and Lighting Installations.*—At the end of the year under review, there were 6,219 power installations and 56,038 lighting installations as against 6,906 and 53,261 during 1944-45.

10. *Depreciation Fund.*—The amount credited to the Depreciation Fund was Rs. 14,76,774 including a sum of Rs. 1,30,000 for the Krishnarajasagara Dam and the total amount that stood at the credit of the fund was Rs. 1,33,47,556.

11. *Contribution Works.*—The cost of the works executed for other Departments of Government amounted to Rs. 1,10,471 as against Rs. 3,54,473 of last year.

12. *Stores.*—The total value of the stores purchased during the year under review was Rs. 1,07,36,504 as against Rs. 84,73,633 during 1944-45 and Rs. 30,70,766 during 1943-44. A sum of Rs. 71,12,994 was spent on foreign purchases and Rs. 36,23,510 on local purchases.

13. *Inspections.*—Out of 12 Sectional and 53 Sub-sectional Offices which had to be inspected during the year under review, 6 Sectional Offices and 23 Sub-sectional Offices were inspected by the Auditor and his Assistants.

14. *Accidents.*—There were 15 cases of fatal accidents, out of which 5 related to departmental employees and the remaining 10 to non-departmental men.

15. *Interruptions.*—There was one pre-arranged shut-down lasting for 5 hours and 40 minutes on the Kolar, Mysore and Bangalore transmission systems and 3 unforeseen interruptions lasting for 53 minutes due to Station trouble.

16. *Jog Hydro-Electric Works—Electrical Portion.*—The actual outlay incurred during the year was Rs. 64,49,463 as against the revised grant of Rs. 1,12,35,000. The first Generator is expected to be serviced during the early part of 1947.

17. The working of the department continued to be satisfactory during the year under review.

R. RAMAKRISHNA, *Elecl. Secy.*

Reviews the Administration Report of the Railway Department for the year 1945-46.

READ—

Letter No. A. 454, dated the 7th November 1946, from the General Manager, Mysore State Railway, submitting the Administration Report of the Railway Department for the year 1945-4 .

ORDER NO. R. S. 1949-99—RY. F. 34. G. 46-47, DATED BANGALORE, THE 5TH FEBRUARY 1947.

Recorded.

2. *Administrative Changes.*—Mr. H. Rangachar, M.A., was in charge of the department as General Manager and was succeeded by Mr. M. Venkatesh, B.E., A.M.I. (Mech.) E., A.M.I. Loco., E., on 1st April 1946.

3. *Open Lines.*—The open line mileage owned by the State and the District Boards was 757·75, the same as in last year. Of the total mileage, 9·88 miles comprise the broad-gauge line of the Kolar Gold Field Railway branch which is worked by the Madras and Southern Mahratta Railway.

4. *Lines worked by the State.*—The total capital invested on all the State lines amounted to Rs. 712·89 (Rs. 703·02) lakhs. The Capital outlay during the year was 9·87 (1·48) lakhs. The total gross earnings of all the State lines were Rs. 180·40 (Rs. 168·60) lakhs. The working expenses, including contribution to the Depreciation Fund, amounted to Rs. 124·46 (Rs. 118·22) lakhs, the surplus profits and guaranteed interest being Rs. 1·52 (Rs. 2·03) lakhs. The net revenue to Government was Rs. 54·42 (Rs. 48·35) lakhs.

There was an increase of Rs. 11·80 and Rs. 6·07 lakhs in Gross and Net Revenues, respectively. The percentage of return on Capital and the gross earning for the year 1945-46 were the highest on record.

5. *Lines worked by M. & S. M. Railway.*—The gross earnings of the lines worked by M. & S. M. Railway (Kolar Gold Field Railway) amounted to Rs. 2·44 (Rs. 2·24) lakhs. The working expenses amounted to Rs. 1·21 (Rs. 1·46) lakhs resulting in a net earning of Rs. 1·23 (Rs. 0·78) lakhs.

6. *Depreciation Fund.*—The opening balance of the Depreciation fund was Rs. 128·50 (Rs. 90·01) lakhs. A sum of Rs. 42·97 (Rs. 40·96) lakhs was contributed to the Fund from the revenues of the Railways. After deducting a sum of Rs. 3·77 (Rs. 2·47) lakhs on account of replacements and renewals charges, there remained a closing balance of Rs. 167·71 (Rs. 128·50) lakhs at the end of the year.

The expenditure on depreciation works during the year under review is not adequate. Major improvement works still remain to be worked out. The programme of expenditure has to be worked out in full without allowing large amounts to lapse if rehabilitation and improvement of rolling stock and permanent way have to be effectively secured.

7. *Stores.*—The year opened with a balance of stock valued at Rs. 20·82 (Rs. 19·04) lakhs. Stores of the value of Rs. 39·14 (Rs. 22·55) lakhs were added during the year. Stores valued at Rs. 34·79 (Rs. 20·75) lakhs were issued, leaving a closing balance of Rs. 25·17 (20·82) lakhs at the close of the year.

8. *Train Service.*—There was a slight increase in passenger train services as compared with the previous year. The speed of the passenger trains was reduced to admit of putting on more coaches to accommodate passengers. Most of the trains that were cancelled on account of war conditions were reintroduced.

9. *Accidents.*—There were no accidents of a serious nature involving loss of life, except 16 cases of tres pasers who were injured and killed.

There were 10 cases of derailment of goods trains and eight cases of passenger trains due to different causes and 18 cases of parting of trains due to the breakage of coupling screws of goods vehicles.

10. *Engineering Works.*—The work relating to the strengthening of the Bangalore-Mysore track and the remodelling of the goods yards at Bangalore and Yeswantpur was in progress. An engineering survey of a line to connect Chitaldrug with Royadrug was sanctioned. Among the schemes that are under consideration are electrification of certain sections, remodelling of several stations, improving the standard of track, providing additional quarters to the staff, formation of engineering workshops, and reorganisation of the Signals Branch.

11. *Relief to Employees.*—Two months' pay as War and Victory Bonus was given to all non-gazetted employees of the department in recognition of the strenuous work done by them during the period of War. Interim relief was also sanctioned to the employees, pending the examination of the question of reorganisation of the department. The payment of Dearness Allowance was continued during the year at enhanced rates.

12. *Post-War Schemes.*—Up-to-date traffic train control system, Suburban Electric Railways for Bangalore, electrification of Mysore-Bangalore City Section, improved signalling arrangements, construction of new quarters for essential staff, improvement of communications, Chamarajanagar-Satyamangalam-Mettupalyam Railway and arrangements for traffic survey for the proposed Bhatkal Harbour are some of the important development schemes in the post-war Railway plan. Necessary steps must be taken to ensure prompt and satisfactory execution of the schemes as and when they are sanctioned.

13. *Local Advisory Committee.*—The first meeting of the newly constituted Advisory Committee was held on Saturday the 25th May 1946, and the members were kept fully informed of the important problems pertaining to Railway administration.

14. *General.*—Though the work of the department is noted to be generally satisfactory, it has to be stated that much remains to be done to improve the efficiency of train services and the amenities to the travelling public. The department must endeavour to see that the scheduled departure and arrival train timings are kept up as far as possible. The train miles per train engine hour which works to an average of 8·64 is very low and necessary measures should be

taken to raise this figure suitably. In spite of the extra staff sanctioned and the fairly good progress made during the year under review, a very large number of claims cases are seen to be still pending disposal and the duration of pendency is also large. It is hoped that every effort will be made to speed up the disposal of claims cases and to bring down the number of pending cases during the current year. Representations are being repeatedly made that ticketless travel is still going on, on a large scale. Stringent measures should be taken so as to bring this evil effectively under control. Necessary steps should also be taken to organise the fuel economy campaign without further delay.

(NOTE.—Figures for the previous year are shown in brackets after those pertaining to the year 1945-46.)

R. RAMAKRISHNA, *Ry. Secy.*

FOOD SECRETARIAT

Passes orders nominating Mr. Lingiah of Banoor, Kadur Taluk, as a member of the District Food Council, Kadur District, in place of *Lokasevaniratha* Mr. M. S. Dyave Gowda.

READ—

Government Order No. SD. 1069-71—A. 31-45-46, dated the 14th August 1945, reconstituting the District Food Council, Kadur District.

2. Correspondence ending with letter No. F. 6686—45-46, dated the 11th December 1946, from the Director of Food Supplies, recommending the proposal of the Deputy Commissioner, Kadur, to nominate Mr. Lingiah of Banoor, Sakrepatna Hobli, Kadur Taluk, as a member of the District Food Council, Kadur, in place of *Lokasevaniratha* Mr. M. S. Dyavegowda, Koppa, who has not attended any meetings of the District Food Council.

ORDER NO. SD. 6352-55—A. 37-45-76, DATED BANGALORE, THE 3RD FEBRUARY 1947.

Government are pleased to nominate Mr. Lingiah of Banoor, Sakrepatna Hobli, Kadur Taluk, as a member of the District Food Council, Kadur District, in place of *Lokasevaniratha* Mr. M. S. Dyavegowda.

K. SRINIVASAN, *Food Supplies Secy.*

Directs that the Export Fee on Controlled Commodities exported outside the State be raised to four annas per railway maund.

READ—

G. O. No. SD. 15697—C. 21, dated 16th April 1943, directing that a fee of eight annas per railway maund be recovered on all consignments of controlled commodities exported from the State under permits to places outside the State.

2. G. O. No. SD. 384-98—C.193-43-20, dated 19th July 1944, directing that the export fee fixed in the above order be reduced to two annas per railway maund.

3. Correspondence ending with Un-official note No. 69—46-47, dated 25th November 1946, from the Director of Food Supplies, stating that in view of the very high overhead charges incurred by the State, the export fee fixed in the Order of 19th July 1944 may be raised to annas four per railway maund in respect of all controlled commodities.

ORDER NO. SD. 6363-77—C. 53-46-6, DATED BANGALORE, THE 4TH FEBRUARY 1947.

In modification of Government Order, dated 19th July 1944, read above, Government are pleased to direct that the export fee leviable on controlled commodities exported outside the State be raised to annas four per railway maund with immediate effect.

2. This order will not apply to the export of sugar which has been exempted from the levy of the fee in G. O. No. SD. 3545-55—C. 135-43-3, dated 27th November 1943.

K. SRINIVASAN, *Food Supplies Secy.*

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